

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE (specify), the first return/report, the final return/report, an amended return/report, a short plan year return/report (less than 12 months)
B This return/report is:
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 06/01/1975
2a Plan sponsor's name (employer, if for a single-employer plan): JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS
2b Employer Identification Number (EIN): 36-2229255
2c Plan Sponsor's telephone number: 630-792-5000
2d Business code (see instructions): 813000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  THE JOINT COMMISSION RETIREMENT PLAN COMMITTEE ONE RENAISSANCE BOULEVARD OAKBROOK TERRACE, IL 60181	<b>3b</b> Administrator's EIN 36-3000439  <b>3c</b> Administrator's telephone number 630-792-5000
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<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1374
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	983
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	77
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b>	153
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	83
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	313
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b>	11
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	324
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A 1C 1I 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u></p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS</u>	<b>D</b> Employer Identification Number (EIN) <u>36-2229255</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>88900072</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>94498773</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>139</u>	<u>11557140</u>
	<b>b</b> For terminated vested participants .....	<u>251</u>	<u>13947341</u>
	<b>c</b> For active participants .....	<u>983</u>	<u>57404375</u>
	<b>d</b> Total .....	<u>1373</u>	<u>82908856</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.11 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>600000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>600000</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		<u>04/30/2025</u>	
	Signature of actuary	Date	
	<u>ANDREW J. WITTE</u>	<u>23-05764</u>	Most recent enrollment number
	Type or print name of actuary	<u>314-719-3836</u>	Telephone number (including area code)
	<u>AON CONSULTING, INC.</u>		
	Firm name		
	<u>MSC# 17840 AON PO BOX 551343 ATLANTA, GA 30355</u>		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	21663816
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	5653120
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	16010696
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.97</u> % .....	0	2236694
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	18247390

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	91.39 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	113.26 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	88.12 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0	

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information		
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	600000	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	7179416	694798	
<b>b</b> Waiver amortization installment.....		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	1294798	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....		1294798	1294798
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b>		
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS	<b>D</b> Employer Identification Number (EIN) 36-2229255	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE BANK OF NEW YORK MELLON

13-5160382

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AON CONSULTING

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 16 28 49 50 51	NONE	530214	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

LEGAL AND GENERAL INVESTMENT

20-8058531

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 28 50 51	NONE	58079	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

WELLINGTON TRUST COMPANY, NA

280 CONGRESS ST  
BOSTON, MA 02210

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 28 50 51	NONE	41865	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

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13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50	NONE	30291	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

SECURITY CAPITAL RESEARCH & MANAGEM

10 SOUTH DEARBORN ST  
SUITE 1400  
CHICAGO, IL 60603

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 28 50 51	NONE	20151	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MERCER INC

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	12542	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
 (complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN</u>	<b>B</b> Three-digit plan number (PN)	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS</u>	<b>D</b> Employer Identification Number (EIN) <u>36-2229255</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP VALUE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>WTC CIF</u>		
<b>c</b> EIN-PN <u>04-2767481-058</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)





<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS</b>	<b>D</b> Employer Identification Number (EIN) <b>36-2229255</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

	(a) Beginning of Year	(b) End of Year
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	43668 13090
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	648121 3395361
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	762624 9960480
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	3652480 0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	5303085 0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	46356759 0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	32133335 17430111

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	88900072	30799042
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	88900072	30799042

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	102289	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	75763	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		178052
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	55764	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	742000	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		797764
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	-80194	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		-703024
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		4503226
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		4695824

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	61961916	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		61961916
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	120094	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	30291	
(7) Actuarial fees .....	<b>2i(7)</b>	530214	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>	12542	
(11) Other expenses .....	<b>2i(11)</b>	141797	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		834938
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		62796854

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-58101030
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **FORVIS MAZARS, LLP**

(2) EIN: **44-0160260**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		5000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 547523.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>JOINT COMM ON ACRED OF HEALTHCARE ORG ACCNT BASED RETIR PLN</u>	<b>B</b> Three-digit plan number (PN)	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS</u>	<b>D</b> Employer Identification Number (EIN) <u>36-2229255</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<u>0</u>
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3800436</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	<u>1071</u>

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	<b>6c</b>	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: 56.6 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 0.0 %  
 High-Yield Debt: 32.3 % Real Assets: 0.0 % Cash or Cash Equivalents: 11.1 % Other: 0.0 %

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.




# **Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan**

**EIN 36-2229255 PN 001**

**Independent Auditor's Report, Financial Statements,  
and Supplemental Schedules**

December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)



**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Contents  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

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## Independent Auditor's Report

Plan Administrator and Participants  
Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Oakbrook Terrace, Illinois

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit**

We have performed audits of the financial statements of Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan, an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024, and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements

relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Emphasis of Matter - Plan Termination and Liquidation Basis of Accounting***

As discussed in Note 1 to the financial statements, the Board of Commissioners of Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan approved a resolution to terminate the Plan on February 28, 2024, and management determined liquidation is imminent. As a result, Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan changed its basis of accounting from the on-going basis of accounting used to present 2023 financial statements to the liquidation basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

effectiveness of Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Other Matters – Supplemental Schedules Required by ERISA***

The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**Forvis Mazars, LLP**

**Chicago, Illinois  
October 13, 2025**

**Federal Employer Identification Number: 44-0160260**

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Statements of Net Assets Available for Benefits  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

	<b>In Liquidation December 31, 2024</b>	<b>Ongoing December 31, 2024</b>
<b>Investments, at Fair Value</b>	<u>\$ 30,785,952</u>	<u>\$ 88,856,404</u>
<b>Receivables</b>		
Interest and dividends	13,090	33,185
Other	<u>-</u>	<u>10,483</u>
<b>Total Receivables</b>	<u>13,090</u>	<u>43,668</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$ 30,799,042</u></u>	<u><u>\$ 88,900,072</u></u>

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Statements of Changes in Net Assets Available for Benefits  
Years Ended December 31, 2024 (in liquidation) and 2023 (ongoing)**

	<u>In Liquidation December 31, 2024</u>	<u>Ongoing December 31, 2024</u>
<b>Additions</b>		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ (12,904,582)	\$ 14,045,160
Interest and dividends	975,937	992,093
Realized gains (losses), net	16,624,469	(3,660,289)
<b>Total Investment Income</b>	4,695,824	11,376,964
<b>Contributions</b>		
Employer	-	1,600,000
<b>Total Additions</b>	4,695,824	12,976,964
<b>Deductions</b>		
Benefits paid to participants	61,961,916	7,247,658
Administrative expenses	834,938	481,284
<b>Total Deductions</b>	62,796,854	7,728,942
<b>Net Increase (Decrease)</b>	(58,101,030)	5,248,022
<b>Net Assets Available for Benefits, Beginning of Year</b>	88,900,072	83,652,050
<b>Net Assets Available for Benefits, End of Year</b>	<u>\$ 30,799,042</u>	<u>\$ 88,900,072</u>

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

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**Note 1. Description of the Plan**

The following description of the Joint Commission on Accreditation of Healthcare Organizations Account Based Retirement Plan (Plan), a defined-benefit plan, is provided for informational purposes only. Participants should refer to the plan document for more complete information. The Plan is a defined benefit pension plan that provides retirement benefits to employees of the Joint Commission on Accreditation of Healthcare Organizations and its affiliates (collectively, The Joint Commission). The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA), as amended.

All accrued benefits under the Plan were frozen as of December 31, 2023, and no new participants are permitted to enter the Plan or accrue benefits under the Plan.

In February 2024, the Board of Commissioners of the Plan approved a resolution to terminate the Plan. The Joint Commission provided a written statement to participants announcing the notice of intent to terminate the Plan effective April 30, 2024. As a result, in 2024, the Plan changed its basis of accounting from the on-going basis of accounting used to present the 2022 financial statements to the liquidation basis of accounting used in presenting the 2024 financial statements.

***Participation and Vesting***

The Plan covers all full-time and part-time employees of the Joint Commission on Accreditation of Healthcare Organizations and its affiliates (collectively, The Joint Commission), who have completed at least 1,000 hours during 12 months of service, as defined in the Plan, and attained the age of 21. Employees begin participating in the Plan on the earliest January 1 or July 1 after meeting these requirements. Participants are fully vested to receive benefits from the Plan after three years of service.

***Contributions***

The Joint Commission's funding policy is to make annual contributions to the Plan in amounts necessary to maintain the Plan, in compliance with the minimum funding requirements of ERISA. The Plan was in compliance with applicable ERISA minimum funding requirements for the plan years ended December 31, 2024 and 2023.

***Normal Retirement Pension***

The Plan provides eligible employees with retirement and related benefits. The normal retirement pension is paid either as a lump-sum payment or as a monthly payment based on the accrued benefits. Each year, the account of each eligible employee is credited with an amount equal to 5% of his or her annual compensation plus an interest credit equal to 5% or an amount determined by The Joint Commission's Human Resources and Executive Compensation Committee. Lump-sum and monthly annuity amounts will not be less than the amount determined based on the participant's account balance and the plan provisions as of December 31, 2015. An alternative benefit formula applies to certain pre-1988 participants. The Plan also provides early retirement, late retirement, deferred vested, disability retirement, and death benefits to eligible participants.

***Distributions***

At termination of employment, vested employees may elect to take a lump-sum distribution of their pension, a monthly annuity if over age 55, or to defer distribution to a later date. However, terminated employees cannot defer distribution past age 65.

***Administration***

The Plan is administered by a committee appointed by The Joint Commission. The Bank of New York Mellon/BNY Mellon, N.A. (BNY Mellon) is the custodian of the Plan.

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

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## **Note 2. Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements of the Plan are prepared on the accrual basis of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the reported amounts of net assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements and the changes therein. Actual results could differ from those estimates.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

### ***Risks and Uncertainties***

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Because of the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

### ***Valuation of Investments and Income Recognition***

Investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussion on fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

### ***Administrative Expenses***

All expenses incurred in the administration of the Plan are paid by the Plan's assets.

### ***Payment of Benefits***

Benefits are recorded when paid.

## **Note 3. Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the plan provisions to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries; (b) present employees or their beneficiaries; and (c) beneficiaries of employees who have died. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant assumptions underlying the actuarial present value of accumulated plan benefits are as follows:

<b>Factor</b>	<b>December 31, 2023</b>
Interest rate	6.50% per annum, compounded annually
Mortality rates	Pri-2012, fully generational with scale MP-2021
Normal retirement age	65

The foregoing assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present values of accumulated plan benefits. The computations of the actuarial present value of the accumulated plan benefits were made as of January 1, 2024. Had the valuations been performed as of December 31, there would be no material differences.

The actuarially computed present values of accumulated plan benefits as of December 31, 2023, is as follows:

Vested benefits	
Retired employees and beneficiaries	\$ 10,476,253
Terminated and transferred employees with deferred vested benefits	11,974,156
Fully vested employees	<u>51,880,534</u>
Total vested benefits	74,330,943
Nonvested benefits	
	<u>472,126</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 74,803,069</u></u>

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The change in actuarial present value of accumulated plan benefits for the year ended December 31, 2023, is as follows:

Actuarial present value of accumulated plan benefits - December 31, 2022	<u>\$ 73,719,963</u>
Increase (decrease) during the year attributable to	
Benefits accumulated	3,770,807
Interest	4,559,957
Change in actuarial assumptions	-
Benefits paid	<u>(7,247,658)</u>
Net decrease	<u>1,083,106</u>
Actuarial present value of accumulated plan benefits - December 31, 2023	<u><u>\$ 74,803,069</u></u>

**Note 4. Information Certified by the Custodian**

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, BNY Mellon, the custodian of the Plan, has certified the following information included in the accompanying financial statements and ERISA-required supplemental schedules is complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of December 31, 2024 and 2023.
- Investment income/(loss) as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.
- Investment information included in the accompanying schedule of assets (held at end of year) as of December 31, 2024, and the accompanying schedule of reportable transactions for the year ended December 31, 2024.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and ERISA-required supplemental schedules.

**Note 5. Related Party and Party-in-Interest Transactions**

Certain plan investments are managed by the Custodian, and therefore, transactions involving these investments are considered party-in-interest transactions.

For the year ended December 31, 2024, disbursements included aggregate participant directed rollovers totaling \$22,358,258 to The Joint Commission Smart Saver 401(k) Plan.

**Note 6. Tax Status**

The Plan, as amended, is intended to be qualified under Section 401(a) of the Internal Revenue Code (Code) and exempt from federal income taxes under Section 501(a). In the Plan's latest determination letter, dated

**Joint Commission on Accreditation of Healthcare  
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September 26, 2016, the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the requirements of the Code. The Plan has been amended subsequent to the amendments covered by the determination letter. However, the plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable rules and regulations of the Code, and that the Plan is qualified and that the related trust continues to be tax-exempt.

The plan administrator has applied for an approval of termination letter from the Internal Revenue Service which was received June 18, 2025, which approved the termination and maintenance of the Plan's tax qualified status.

## **Note 7. Fair Value Measurements**

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Mutual funds, corporate debt, corporate stocks and money market funds are carried at fair value, based upon quoted market prices on nationally recognized securities exchanges (Level 1 inputs).

Common or collective trust funds valued at net asset value (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the funds less their liability. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. These funds hold various synthetic investment contracts in which the underlying investment consists of units of collective trust funds. These funds file a Department of Labor Form 5500 as a direct filing entity. There are no participant redemption restrictions for these investments, and participant redemptions are allowed daily. A redemption notice period is applicable only at the plan level. There are no unfunded commitments at December 31, 2024 and 2023.

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The following tables summarize the Plan's investments accounted for at fair value at December 31, 2024 and 2023:

	<b>December 31, 2024 (in liquidation)</b>			
	<b>Fair Value Measurements Using</b>			
	<b>Fair Value</b>	<b>Quoted Prices</b>		
		<b>in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Corporate bond fund	\$ 9,960,480	\$ 9,960,480	\$ -	\$ -
Money market fund	3,395,361	3,395,361	-	-
Total assets in the fair value hierarchy	13,355,841	13,355,841	-	-
Common or collective trust fund (A)	17,430,111	-	-	-
<b>Total</b>	<b>\$ 30,785,952</b>	<b>\$ 13,355,841</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>December 31, 2023 (ongoing)</b>			
	<b>Fair Value Measurements Using</b>			
	<b>Fair Value</b>	<b>Quoted Prices</b>		
		<b>in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Mutual funds	\$ 46,356,759	\$ 46,356,759	\$ -	\$ -
Corporate debt	762,624	762,624	-	-
Corporate stocks	3,652,480	3,652,480	-	-
Money market funds	691,789	691,789	-	-
Total assets in the fair value hierarchy	51,463,652	51,463,652	-	-
Common or collective trust funds (A)	37,436,420	-	-	-
<b>Total</b>	<b>\$ 88,900,072</b>	<b>\$ 51,463,652</b>	<b>\$ -</b>	<b>\$ -</b>

(A) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and December 31, 2023 (ongoing)**

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**Note 8. Plan Termination**

The Joint Commission has elected to terminate the Plan, subject to the provisions set forth in ERISA. The net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the plan document. Plan management has elected to terminate the plan as of in an orderly fashion by April 2025.

For plan termination, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations discussed below
- d. All other vested benefits (that is, vested benefits not insured by the PBGC)
- e. All nonvested benefits

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

The Plan has notified the PBGC of the plan termination and it has been approved.

**Note 9. Subsequent Events**

The Joint Commission has performed an evaluation of subsequent events through October 13, 2025, which is the date the Plan's financial statements were available to be issued and determined that no events had occurred that would require adjustment to or disclosure within the financial statements, except as otherwise disclosed in the notes to the financial statements.

On February 21, 2025 liabilities of the plan of \$22,990,000 were transferred to Legal & General America through the purchase of annuities. The remaining liabilities of the Plan are over fundings that will be transferred back to The Joint Commission in connection with the termination of the plan by December 31, 2025, after all plan administrative fees are paid.

## ***Supplemental Schedules***

**Joint Commission on Accreditation of Healthcare  
 Organizations Account Based Retirement Plan  
 EIN 36-2229255 PN 001  
 Schedule H, Line 4i- Schedule of Assets (Held at End of Year)  
 December 31, 2024**

(a)	(b) Identity of Party Involved	(c) Description of Assets	(d) Cost	(e) Current Value
		Registered Investment Companies		
	Blackrock	Blackrock Liquid Treasury Instl	\$ 3,395,361	\$ 3,395,361
	iShares	iShares Ultra Short Duration Bd Actv	9,999,883	9,960,480
			<u>13,395,244</u>	<u>13,355,841</u>
		Common or collective trust fund		
	L&G - Asset Management, America	LGIMA Long Durection Government Credit Fund	<u>16,227,087</u>	<u>17,430,111</u>
			<u>\$ 29,622,331</u>	<u>\$ 30,785,952</u>

\*Represents party-in-interest.

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
EIN 36-2229255 PN 001  
Schedule H, Line 4j – Schedule of Reportable Transactions  
December 31, 2024**

(a) Identity of Party Involved	Date of Transaction	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	Value of Asset on Transaction Date	(i) Net Gain (Loss)
<b>Individual Transactions</b>							
Dreyfus cash mgmt instl	6/18/2024	Cash & Cash Equivalents	\$ 5,202,609	\$ -	\$ 5,202,609	\$ -	\$ -
Dreyfus cash mgmt instl	7/15/2024	Cash & Cash Equivalents	41,908,482	-	41,908,482	-	-
Bny mellon cash reserve	6/17/2024	Cash & Cash Equivalents	5,202,609	-	5,202,609	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	50,071,178	-	50,071,178	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	4,806,311	-	4,806,311	-	-
Blackrock liq treas tr instl	10/4/2024	Cash & Cash Equivalents	59,728,448	-	59,728,448	-	-
Blackrock liq treas tr instl	10/16/2024	Cash & Cash Equivalents	10,000,000	-	10,000,000	-	-
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	50,066,198	50,071,178	50,066,198	50,071,178	4,980
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	4,805,833	4,806,311	4,805,833	4,806,311	478
Bny mellon cash reserve	6/18/2024	Cash & Cash Equivalents	5,202,609	5,202,609	5,202,609	5,202,609	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	50,105,550	50,105,550	50,105,550	50,105,550	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	4,809,610	4,809,610	4,809,610	4,809,610	-
Blackrock liq treas tr instl	10/11/2024	Cash & Cash Equivalents	55,452,075	55,452,075	55,452,075	55,452,075	-
Blackrock liq treas tr instl	10/18/2024	Cash & Cash Equivalents	9,999,884	9,999,884	9,999,884	9,999,884	-
Dodge & cox stock-i	6/12/2024	Equity	11,189,772	16,772,930	11,189,772	16,772,930	5,583,158
Parametric emrg mrkts-i	6/12/2024	Equity	4,969,126	5,087,150	4,969,126	5,087,150	118,024
Neuberger berm intl sel-inst	6/12/2024	Equity	10,927,597	13,407,299	10,927,597	13,407,299	2,479,702
Amer fnds new perspect-r5	7/12/2024	Equity	4,243,455	6,641,102	4,243,455	6,641,102	2,397,647
Lgima long duration government	10/16/2024	Equity	9,068,832	10,000,000	9,068,832	10,000,000	931,168
Wtc cif small cap value	6/14/2024	Equity	2,110,982	5,202,609	2,110,982	5,202,609	3,091,627
<b>Series of Transactions</b>							
Amer fnds new perspect-r5		Equity	-	11,474,102	7,537,288	11,474,102	3,936,814
Bny mellon cash reserve		Cash & Cash Equivalents	65,406,709	65,406,710	65,406,710	65,406,710	-
Dodge & cox stock-i		Equity	-	16,772,930	11,189,772	16,772,930	5,583,158
Dreyfus cash mgmt instl		Cash & Cash Equivalents	70,042,118	70,696,219	70,690,285	70,696,219	5,934
Neuberger berm intl sel-inst		Equity	-	13,407,299	10,927,597	13,407,299	2,479,703
Parametric emrg mrkts-i		Equity	-	5,087,150	4,969,126	5,087,150	118,024
Blackrock liq treas tr instl		Cash & Cash Equivalents	70,013,091	66,617,729	66,617,729	66,617,729	-
Lgima long duration government		Equity	-	14,000,000	12,724,355	14,000,000	1,275,645
Wm blair sm-m cap grw-r6		Equity	-	4,387,304	3,640,046	4,387,304	747,258
Wtc cif small cap value		Equity	-	5,202,609	2,110,982	5,202,609	3,091,627

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	1									
25-29	6	14	1							
30-34	11	17	10	2						
35-39	9	28 \$97,589	21 \$102,413	7						
40-44	5	27 \$99,013	22 \$126,991	7	8	1				
45-49	6	29 \$102,752	31 \$126,735	5	17	8	2			
50-54	13	28 \$98,295	27 \$110,368	10	12	10	19			
55-59	10	34 \$94,387	22 \$134,115	15	15	12	8	11	1	
60-64	10	57 \$94,699	44 \$112,629	22 \$102,618	11	10	12	9	1	3
65-69	15	41 \$89,144	55 \$100,016	24 \$116,672	13	6	3	5	1	2
70+	4	16	37 \$73,118	11	17		9	3		

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Schedule SB Attachment (Form 5500) —2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

Schedule SB, Part V — Statement of Actuarial  
 Assumptions/Methods

**For ERISA Requirements**

Interest Rates for Minimum Funding Purposes	Based on segment rates with no look-back (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no look-back (as of September 2023), without regard to interest rate stabilization.
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Salary Increases	See Table 1
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 4.00% per year.
Optional Payment Form Election Percentage	85% Lump Sum and 15% annuity
Retirement Age	
Active Participants	See Table 2.
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2024 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d) and IRS Notice 2023-73.
Withdrawal Rates	See Table 3.
Disability Rates	None
Decrement Timing	Beginning of year decrements

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
EIN: 36-2229255 PN: 001

**For ERISA Requirements**

Surviving Spouse Benefit	It is assumed that 85% of males and 85% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000..
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2022 Plan Year	5.80%, limited to 5.80%
2023 Plan Year	5.80%, limited to 5.74%
2024 Plan Year	5.80%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	\$600,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate	Age	Rate
15	0.00%	45	3.00%
16	0.00%	46	3.00%
17	0.00%	47	3.00%
18	0.00%	48	3.00%
19	0.00%	49	3.00%
20	7.50%	50	3.00%
21	7.50%	51	3.00%
22	7.50%	52	3.00%
23	7.50%	53	3.00%
24	7.50%	54	3.00%
25	7.50%	55	3.00%
26	7.50%	56	3.00%
27	7.50%	57	3.00%
28	7.50%	58	3.00%
29	7.50%	59	3.00%
30	6.00%	60	3.00%
31	6.00%	61	3.00%
32	6.00%	62	3.00%
33	6.00%	63	3.00%
34	6.00%	64	3.00%
35	4.50%	65+	3.00%
36	4.50%		
37	4.50%		
38	4.50%		
39	4.50%		
40	3.50%		
41	3.50%		
42	3.50%		
43	3.50%		
44	3.50%		

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
EIN: 36-2229255 PN: 001

**Table 2**

**Retirement Rates**

<b><u>Age</u></b>	<b><u>Rate</u></b>
55	6.00%
56	6.00%
57	6.00%
58	6.00%
59	6.00%
60	6.00%
61	6.00%
62	10.00%
63	10.00%
64	10.00%
65	10.00%
66	15.00%
67	15.00%
68	15.00%
69	15.00%
70	15.00%
71	18.00%
72	18.00%
73	18.00%
74	18.00%
75	18.00%
76	18.00%
77	30.00%
78	30.00%
79	30.00%
80+	100.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

**Table 3—Page 1 of 2**

**Withdrawal Rates**

<b>Age</b>	<b>Years of Service</b>			
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3+</b>
18	20.00%	12.00%	12.00%	14.00%
19	20.00%	12.00%	12.00%	14.00%
20	20.00%	12.00%	12.00%	14.00%
21	20.00%	12.00%	12.00%	14.00%
22	20.00%	12.00%	12.00%	14.00%
23	20.00%	12.00%	12.00%	14.00%
24	20.00%	12.00%	12.00%	14.00%
25	20.00%	12.00%	12.00%	14.00%
26	20.00%	12.00%	12.00%	14.00%
27	20.00%	12.00%	12.00%	14.00%
28	20.00%	12.00%	12.00%	14.00%
29	20.00%	12.00%	12.00%	14.00%
30	20.00%	10.00%	15.00%	10.00%
31	20.00%	10.00%	15.00%	10.00%
32	20.00%	10.00%	15.00%	10.00%
33	20.00%	10.00%	15.00%	10.00%
34	20.00%	10.00%	15.00%	10.00%
35	12.00%	5.00%	12.00%	8.00%
36	12.00%	5.00%	12.00%	8.00%
37	12.00%	5.00%	12.00%	8.00%
38	12.00%	5.00%	12.00%	8.00%
39	12.00%	5.00%	12.00%	8.00%
40	12.00%	5.00%	15.00%	7.00%
41	12.00%	5.00%	15.00%	7.00%
42	12.00%	5.00%	15.00%	7.00%
43	12.00%	5.00%	15.00%	7.00%
44	12.00%	5.00%	15.00%	7.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

**Table 3—Page 2 of 2**

**Withdrawal Rates**

<b>Age</b>	<b>Years of Service</b>			
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3+</b>
45	12.00%	5.00%	6.60%	6.10%
46	12.00%	5.00%	6.60%	6.10%
47	12.00%	5.00%	6.60%	6.10%
48	12.00%	5.00%	6.60%	6.10%
49	12.00%	5.00%	6.60%	6.10%
50	15.00%	12.00%	10.00%	7.00%
51	15.00%	12.00%	10.00%	7.00%
52	15.00%	12.00%	10.00%	7.00%
53	15.00%	12.00%	10.00%	7.00%
54	15.00%	12.00%	10.00%	7.00%
55	0.00%	0.00%	0.00%	0.00%
55+	0.00%			

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
EIN 36-2229255 PN 001  
Schedule H, Line 4j – Schedule of Reportable Transactions  
December 31, 2024**

(a) Identity of Party Involved	Date of Transaction	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	Value of Asset on Transaction Date	(i) Net Gain (Loss)
<b>Individual Transactions</b>							
Dreyfus cash mgmt instl	6/18/2024	Cash & Cash Equivalents	\$ 5,202,609	\$ -	\$ 5,202,609	\$ -	\$ -
Dreyfus cash mgmt instl	7/15/2024	Cash & Cash Equivalents	41,908,482	-	41,908,482	-	-
Bny mellon cash reserve	6/17/2024	Cash & Cash Equivalents	5,202,609	-	5,202,609	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	50,071,178	-	50,071,178	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	4,806,311	-	4,806,311	-	-
Blackrock liq treas tr instl	10/4/2024	Cash & Cash Equivalents	59,728,448	-	59,728,448	-	-
Blackrock liq treas tr instl	10/16/2024	Cash & Cash Equivalents	10,000,000	-	10,000,000	-	-
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	50,066,198	50,071,178	50,066,198	50,071,178	4,980
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	4,805,833	4,806,311	4,805,833	4,806,311	478
Bny mellon cash reserve	6/18/2024	Cash & Cash Equivalents	5,202,609	5,202,609	5,202,609	5,202,609	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	50,105,550	50,105,550	50,105,550	50,105,550	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	4,809,610	4,809,610	4,809,610	4,809,610	-
Blackrock liq treas tr instl	10/11/2024	Cash & Cash Equivalents	55,452,075	55,452,075	55,452,075	55,452,075	-
Blackrock liq treas tr instl	10/18/2024	Cash & Cash Equivalents	9,999,884	9,999,884	9,999,884	9,999,884	-
Dodge & cox stock-i	6/12/2024	Equity	11,189,772	16,772,930	11,189,772	16,772,930	5,583,158
Parametric emrg mrkts-i	6/12/2024	Equity	4,969,126	5,087,150	4,969,126	5,087,150	118,024
Neuberger berm intl sel-inst	6/12/2024	Equity	10,927,597	13,407,299	10,927,597	13,407,299	2,479,702
Amer fnds new perspect-r5	7/12/2024	Equity	4,243,455	6,641,102	4,243,455	6,641,102	2,397,647
Lgima long duration government	10/16/2024	Equity	9,068,832	10,000,000	9,068,832	10,000,000	931,168
Wtc cif small cap value	6/14/2024	Equity	2,110,982	5,202,609	2,110,982	5,202,609	3,091,627
<b>Series of Transactions</b>							
Amer fnds new perspect-r5		Equity	-	11,474,102	7,537,288	11,474,102	3,936,814
Bny mellon cash reserve		Cash & Cash Equivalents	65,406,709	65,406,710	65,406,710	65,406,710	-
Dodge & cox stock-i		Equity	-	16,772,930	11,189,772	16,772,930	5,583,158
Dreyfus cash mgmt instl		Cash & Cash Equivalents	70,042,118	70,696,219	70,690,285	70,696,219	5,934
Neuberger berm intl sel-inst		Equity	-	13,407,299	10,927,597	13,407,299	2,479,703
Parametric emrg mrkts-i		Equity	-	5,087,150	4,969,126	5,087,150	118,024
Blackrock liq treas tr instl		Cash & Cash Equivalents	70,013,091	66,617,729	66,617,729	66,617,729	-
Lgima long duration government		Equity	-	14,000,000	12,724,355	14,000,000	1,275,645
Wm blair sm-m cap grw-r6		Equity	-	4,387,304	3,640,046	4,387,304	747,258
Wtc cif small cap value		Equity	-	5,202,609	2,110,982	5,202,609	3,091,627

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan JOINT COMM ON ACRD OF HEALTHCARE ORG ACCNT BASED RETIR PLAN	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS	<b>D</b> Employer Identification Number (EIN) 36-2229255	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500		

Part I	Basic Information		
<b>1</b>	Enter the valuation date:	Month <u>01</u>	Day <u>01</u> Year <u>2024</u>
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	88,900,072
	<b>b</b> Actuarial value .....	<b>2b</b>	94,498,773
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	139	11,557,140
	<b>b</b> For terminated vested participants .....	251	13,947,341
	<b>c</b> For active participants .....	983	57,404,375
	<b>d</b> Total .....	1,373	82,908,856
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>	
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.11%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	600,000
	<b>c</b> Target normal cost .....	<b>6c</b>	600,000

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	ANDREW J. WITTE <span style="float: right; font-family: cursive; font-size: 1.5em;">(a.w.)</span> Signature of actuary	<u>04/30/2025</u> Date
	ANDREW J. WITTE Type or print name of actuary	<u>2305764</u> Most recent enrollment number
	AON CONSULTING, INC. Firm name	<u>314-719-3836</u> Telephone number (including area code)
	MSC# 17840 Aon PO Box 551343 ATLANTA GA 30355 Address of the firm	

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	21,663,816
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	5,653,120
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	16,010,696
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.97%</u> .....	0	2,236,694
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	18,247,390

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	91.39%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	113.26%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	88.12%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls**

**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	0

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 65

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	600,000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	7,179,416	694,798
<b>b</b> Waiver amortization installment .....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount ..... **33**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	1,294,798
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	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	1,294,798	1,294,798

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

## Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	6.00%	1.0000	3.30
56	6.00%	0.9400	3.16
57	6.00%	0.8836	3.02
58	6.00%	0.8306	2.89
59	6.00%	0.7807	2.76
60	6.00%	0.7339	2.64
61	6.00%	0.6899	2.52
62	10.00%	0.6485	4.02
63	10.00%	0.5836	3.68
64	10.00%	0.5253	3.36
65	10.00%	0.4727	3.07
66	15.00%	0.4255	4.21
67	15.00%	0.3616	3.63
68	15.00%	0.3074	3.14
69	15.00%	0.2613	2.70
70	15.00%	0.2221	2.33
71	18.00%	0.1888	2.41
72	18.00%	0.1548	2.01
73	18.00%	0.1269	1.67
74	18.00%	0.1041	1.39
75	18.00%	0.0854	1.15
76	18.00%	0.0700	0.96
77	30.00%	0.0574	1.33
78	30.00%	0.0402	0.94
79	30.00%	0.0281	0.67
80	100.00%	0.0197	1.57
Weighted Average			64.53

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

Schedule SB, line 26b – Schedule of Projection of Expected  
 Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	5,160,400	509,797	1,140,941	6,811,138
2025	5,093,043	595,057	1,111,125	6,799,225
2026	4,896,251	655,691	1,075,595	6,627,537
2027	4,727,085	676,126	1,040,722	6,443,933
2028	4,636,428	705,840	1,010,396	6,352,664
2029	4,485,901	732,062	978,344	6,196,307
2030	4,274,885	743,428	944,646	5,962,959
2031	4,185,848	766,570	899,252	5,851,670
2032	4,033,791	844,887	860,909	5,739,587
2033	3,799,323	864,894	819,427	5,483,644
2034	3,749,993	880,875	777,711	5,408,579
2035	3,437,810	910,017	735,298	5,083,125
2036	3,389,910	933,506	691,954	5,015,370
2037	3,145,376	934,480	647,897	4,727,753
2038	2,977,992	947,375	603,351	4,528,718
2039	2,977,323	955,957	558,569	4,491,849
2040	2,655,237	974,639	513,838	4,143,714
2041	2,486,451	989,891	469,475	3,945,817
2042	2,339,799	1,031,288	425,825	3,796,912
2043	2,192,008	1,018,685	383,232	3,593,925
2044	2,078,683	1,031,237	342,051	3,451,971
2045	1,917,870	1,017,410	302,614	3,237,894
2046	1,785,206	987,454	265,224	3,037,884
2047	1,682,157	965,662	230,154	2,877,973
2048	1,566,211	939,963	197,639	2,703,813
2049	1,426,741	913,098	167,871	2,507,710
2050	1,343,724	885,195	140,973	2,369,892
2051	1,221,314	853,075	117,004	2,191,393
2052	1,112,504	833,219	95,952	2,041,675
2053	1,051,437	811,956	77,725	1,941,118
2054	934,103	773,094	62,175	1,769,372
2055	841,793	736,600	49,102	1,627,495
2056	788,839	693,974	38,272	1,521,085
2057	705,710	657,479	29,435	1,392,624
2058	632,422	618,043	22,331	1,272,796

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 JCAHO Account-Based Retirement Plan  
 EIN: 36-2229255 PN: 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2059	583,936	580,359	16,711	1,181,006
2060	535,096	543,544	12,333	1,090,973
2061	478,068	505,283	8,978	992,329
2062	447,449	467,761	6,448	921,658
2063	394,843	431,779	4,570	831,192
2064	360,126	397,368	3,198	760,692
2065	327,412	364,533	2,210	694,155
2066	295,975	333,279	1,508	630,762
2067	259,503	303,624	1,015	564,142
2068	236,803	275,585	675	513,063
2069	207,726	249,181	442	457,349
2070	185,512	224,429	285	410,226
2071	167,329	201,335	181	368,845
2072	146,735	179,885	112	326,732
2073	129,701	160,050	69	289,820

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
EIN: 36-2229255 PN: 001

## Schedule SB, Part V — Summary of Plan Provisions

### General Information

Original Effective Date	January 1, 1974
Effective Date of Last Amendment	January 1, 2016
Plan Year	January 1 to December 31
Employer Fiscal Year	January 1 to December 31

### Eligibility

All employees of the employer are eligible following the later of attaining age 21 and the completion of one year of service. Entry date is the January 1 or July 1 after fulfilling the above requirements. There are no new entrants after December 31, 2023.

### Service

The first year of vesting service is credited when the employee completes 1,000 hours during a plan year.

Service equals total years of service as a participant with over 1,000 hours.

No service for benefits purposes is earned after December 31, 2023.

### Grandfathered Participant

A grandfathered participant is a participant who, as of December 31, 1987, had at least seven years of service.

### Compensation

Total compensation paid by the employer plus amounts deducted under any Internal Revenue Code section 125 plan, amounts contributed under section 401(k) and 403(b) plans and any group term life premiums that are included in the employee's gross income. Compensation shall not exceed the limitations imposed by section 401(a)(17) of the Internal Revenue Code.

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
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Average Compensation

The highest average of earnings as determined for any five consecutive calendar years during the last 10 calendar years of employment.

Normal Retirement Date

Normal retirement date is the first day of the month coincident with or next following the attainment of age 65.

Account Balance

The account balance of each participant who is employed on the last day of the plan year or who dies, retires or becomes disabled during the plan year is credited with 5% of the compensation earned during the plan year. Employees who become participants on July 1 receive half of this credit in their initial year of participation. No account balance credits are provided after December 31, 2023.

The account balance is increased by the guaranteed interest credit of 5% applied on the last day of the plan year based on the account balance at the end of the prior year.

Normal Retirement Benefit

The greatest of:

1. The account balance at the normal retirement date multiplied by 10%, payable monthly for life, but only for the account balance generated by pay credits through December 31, 2015;
2. The account balance at the normal retirement divided by the age 65 annuity factor using 5% interests, the RP-2000 table adjusted 50/50 for male/female content, and the projection scale BB2D;
3. The accrued benefit as of December 31, 1987, payable monthly for life; or
4. For Grandfathered participants, an annual benefit payable monthly for life equal to:

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
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- a. 1.00% of the participant's final average compensation; plus
- b. 0.65% of the excess, if any, of the participant's final average compensation over covered compensation;
- c. Both multiplied by the participant's credited service up to a maximum of 25 years.

Delayed Retirement

A participant may continue in the employment of the employer after his normal retirement date. In such event he will receive at actual retirement the benefit calculated as of his delayed retirement date based on service and salary to such date. The percentage of the account balance paid as a monthly life annuity increases if the age at retirement exceeds 66 for pay credit accruals through December 31, 2015.

Accrued Benefit

The accrued benefit is equal to the amount of monthly benefit to be paid for life commencing at the normal retirement date.

For most participants, the accrued benefit is an annuity equal to the account balance, projected to normal retirement date at 5% interest and multiplied by 10% for pay credit accruals through December 31, 2015. For terminations after December 31, 2015 this is compared to the Account Balance expressed as a lump sum.

For Grandfathered participants, the accrued benefit cannot be less than the amount of monthly benefit to be paid for life commencing at the normal retirement date calculated as the normal retirement benefit using final average compensation, covered compensation and credited service as of the date of determination.

In no event will the accrued benefit for any participant be less than the accrued benefit as of December 31, 1987.

Death Benefit

In the event of an active vested or inactive vested participant's death after becoming eligible for early retirement, his surviving spouse shall receive a benefit

Schedule SB Attachment (Form 5500) —2024 Plan Year  
JCAHO Account-Based Retirement Plan  
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calculated as if the participant had retired on the day before his death and begun receiving benefits in the form of a joint and 50% survivor annuity.

In the event of an active vested or inactive vested participant's death before reaching eligibility for early retirement, his beneficiary shall receive a benefit calculated as if the participant separated from service on the date of death (or date of termination if earlier), survived to the earliest retirement date, began receiving benefits in the form of a joint and 50% survivor annuity and died on the day after the earliest retirement age.

The eligible spouse, or the designated beneficiary if there is no spouse, may instead elect to receive a lump sum payment equal to the account balance as of the date of death, increased with interest at 5% to the date of payment.

Severance Benefit

Upon the termination of employment after three or more years of service, a participant will be 100% vested in his accrued benefit, which will be payable at his normal retirement date. The participant can elect to receive a lump sum benefit equal to the account balance instead of a deferred annuity.

Normal Form of Payment

The normal form of payment is an annuity paid in monthly installments for life.

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit will automatically be paid under option [2] below, with 50% continuation to the spouse. The options are:

1. A lump sum payment equivalent to the account balance, but not less than the actuarial value of the accrued benefit based upon the formula in effect in 2015 or before. For Account Balances after December 31, 2015 this actuarial value is only based upon accruals through December 31, 2015.

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2. A contingent annuitant option that pays a reduced benefit during the participant's lifetime and continues 50%, 66 $\frac{2}{3}$ % or 100% of that amount to the participant's spouse or other designated contingent annuitant for life.
3. An actuarial equivalent benefit to be paid during the participant's lifetime with 120 installments guaranteed. Grandfathered participants can elect any number of guaranteed installments.

Amendment or Termination of Plan

The employer reserves the right to amend or terminate the plan at any time. The Pension Benefit Guaranty Corporation reserves the right to terminate the plan if the employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the employer will be liable for any unfunded vested benefits to the extent required by law. If any assets remain after satisfaction of the plan liabilities, they will revert to the employer.

The plan was terminated effective April 30, 2024.

Additional Information

The above description is based upon the plan document but serves only as a plan summary. In the event that the plan document differs from the above summary, the plan document takes precedence.

**Plan Changes Since the Prior Year**

The plan was closed to new entrants and frozen for new accruals as of December 31, 2023.

**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

**Joint Commission on Accreditation of Healthcare  
 Organizations Account Based Retirement Plan  
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 Schedule H, Line 4i- Schedule of Assets (Held at End of Year)  
 December 31, 2024**

(a)	(b) Identity of Party Involved	(c) Description of Assets	(d) Cost	(e) Current Value
		Registered Investment Companies		
	Blackrock	Blackrock Liquid Treasury Instl	\$ 3,395,361	\$ 3,395,361
	iShares	iShares Ultra Short Duration Bd Actv	9,999,883	9,960,480
			<u>13,395,244</u>	<u>13,355,841</u>
		Common or collective trust fund		
	L&G - Asset Management, America	LGIMA Long Durection Government Credit Fund	<u>16,227,087</u>	<u>17,430,111</u>
			<u>\$ 29,622,331</u>	<u>\$ 30,785,952</u>

\*Represents party-in-interest.

**Joint Commission on Accreditation of Healthcare  
Organizations Account Based Retirement Plan  
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Schedule H, Line 4j – Schedule of Reportable Transactions  
December 31, 2024**

(a) Identity of Party Involved	Date of Transaction	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	Value of Asset on Transaction Date	(i) Net Gain (Loss)
<b>Individual Transactions</b>							
Dreyfus cash mgmt instl	6/18/2024	Cash & Cash Equivalents	\$ 5,202,609	\$ -	\$ 5,202,609	\$ -	\$ -
Dreyfus cash mgmt instl	7/15/2024	Cash & Cash Equivalents	41,908,482	-	41,908,482	-	-
Bny mellon cash reserve	6/17/2024	Cash & Cash Equivalents	5,202,609	-	5,202,609	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	50,071,178	-	50,071,178	-	-
Bny mellon cash reserve	9/6/2024	Cash & Cash Equivalents	4,806,311	-	4,806,311	-	-
Blackrock liq treas tr instl	10/4/2024	Cash & Cash Equivalents	59,728,448	-	59,728,448	-	-
Blackrock liq treas tr instl	10/16/2024	Cash & Cash Equivalents	10,000,000	-	10,000,000	-	-
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	50,066,198	50,071,178	50,066,198	50,071,178	4,980
Dreyfus cash mgmt instl	9/6/2024	Cash & Cash Equivalents	4,805,833	4,806,311	4,805,833	4,806,311	478
Bny mellon cash reserve	6/18/2024	Cash & Cash Equivalents	5,202,609	5,202,609	5,202,609	5,202,609	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	50,105,550	50,105,550	50,105,550	50,105,550	-
Bny mellon cash reserve	10/4/2024	Cash & Cash Equivalents	4,809,610	4,809,610	4,809,610	4,809,610	-
Blackrock liq treas tr instl	10/11/2024	Cash & Cash Equivalents	55,452,075	55,452,075	55,452,075	55,452,075	-
Blackrock liq treas tr instl	10/18/2024	Cash & Cash Equivalents	9,999,884	9,999,884	9,999,884	9,999,884	-
Dodge & cox stock-i	6/12/2024	Equity	11,189,772	16,772,930	11,189,772	16,772,930	5,583,158
Parametric emrg mrkts-i	6/12/2024	Equity	4,969,126	5,087,150	4,969,126	5,087,150	118,024
Neuberger berm intl sel-inst	6/12/2024	Equity	10,927,597	13,407,299	10,927,597	13,407,299	2,479,702
Amer fnds new perspect-r5	7/12/2024	Equity	4,243,455	6,641,102	4,243,455	6,641,102	2,397,647
Lgima long duration government	10/16/2024	Equity	9,068,832	10,000,000	9,068,832	10,000,000	931,168
Wtc cif small cap value	6/14/2024	Equity	2,110,982	5,202,609	2,110,982	5,202,609	3,091,627
<b>Series of Transactions</b>							
Amer fnds new perspect-r5		Equity	-	11,474,102	7,537,288	11,474,102	3,936,814
Bny mellon cash reserve		Cash & Cash Equivalents	65,406,709	65,406,710	65,406,710	65,406,710	-
Dodge & cox stock-i		Equity	-	16,772,930	11,189,772	16,772,930	5,583,158
Dreyfus cash mgmt instl		Cash & Cash Equivalents	70,042,118	70,696,219	70,690,285	70,696,219	5,934
Neuberger berm intl sel-inst		Equity	-	13,407,299	10,927,597	13,407,299	2,479,703
Parametric emrg mrkts-i		Equity	-	5,087,150	4,969,126	5,087,150	118,024
Blackrock liq treas tr instl		Cash & Cash Equivalents	70,013,091	66,617,729	66,617,729	66,617,729	-
Lgima long duration government		Equity	-	14,000,000	12,724,355	14,000,000	1,275,645
Wm blair sm-m cap grw-r6		Equity	-	4,387,304	3,640,046	4,387,304	747,258
Wtc cif small cap value		Equity	-	5,202,609	2,110,982	5,202,609	3,091,627

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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 9,325,106	January 1, 2023	14	\$ 890,014
Shortfall	\$ (2,145,690)	January 1, 2024	15	\$ (195,216)